

the condition of education 2007



INDICATOR 38

Expenditures in Public Elementary and Secondary Schools by Expenditure Category

The indicator and corresponding tables are taken directly from *The Condition of Education 2007*. Therefore, the page numbers may not be sequential.

Additional information about the survey data and supplementary notes can be found in the full report. For a copy of *The Condition of Education 2007*, visit the NCES website (<http://nces.ed.gov/pubsearch/pubsinfo.asp?pubid=2007064>) or contact ED PUBs at 1-877-4ED-PUBS.

Suggested Citation:

U.S. Department of Education, National Center for Education Statistics. (2007). *The Condition of Education 2007* (NCES 2007-064). Washington, DC: U.S. Government Printing Office.



Finance

Expenditures in Public Elementary and Secondary Schools by Expenditure Category

Expenditures per student rose 27 percent in constant dollars from 1989–90 to 2003–04, with capital expenditures increasing the fastest.

This indicator examines expenditures per student in public elementary and secondary schools, in constant dollars, by major expenditure category and region between 1989–90 and 2003–04. Total expenditures include current expenditures, such as instruction, administration, operation and maintenance, as well as capital outlay and interest on school debt. Total expenditures per student are calculated by dividing total expenditures by the enrollment.

Total expenditures per student rose 27 percent in constant dollars between 1989–90 and 2003–04, from \$7,692 to \$9,762 (see supplemental table 38-1). This rate of increase in total expenditures was not evenly distributed among the major categories of expenditures. Among the five major categories of expenditures, the percentage change in spending on capital outlay and interest increased the most (68 percent). In contrast, instruction expenditures increased 24 percent, spending on operation and maintenance increased 9 percent, and spending on administration increased 8 percent.

In 2003–04, some 52 percent of the \$9,762 spent per student in public elementary and secondary schools went toward instruction expenditures such as teacher salaries and benefits. About 13 percent went toward capital expenditures, 8 percent toward operation and maintenance, 7 percent toward administration, and 20 percent toward other expenditures, including transportation, food services, and student support.¹

Looking at total expenditures per student by region in 2003–04 reveals that expenditures per student were highest in the Northeast, followed by the Midwest, West, and South. This regional pattern held true for each major expenditure category except capital expenditures, which were highest in the West. A higher percentage of total expenditures went toward instruction in the Northeast (57 percent) than in the other regions (50 to 52 percent). However, in the Northeast, a smaller percentage of total expenditures (10 percent) went toward capital expenditures than in the other regions (14 to 16 percent).

¹ Other expenditures include funds for student support, other instructional staff, student transportation, other support services, food services, and enterprise operations, all of which are components of current expenditures. Also included in other expenditures are funds for adult education, community colleges, private school programs funded by local and state education agencies, and community services.

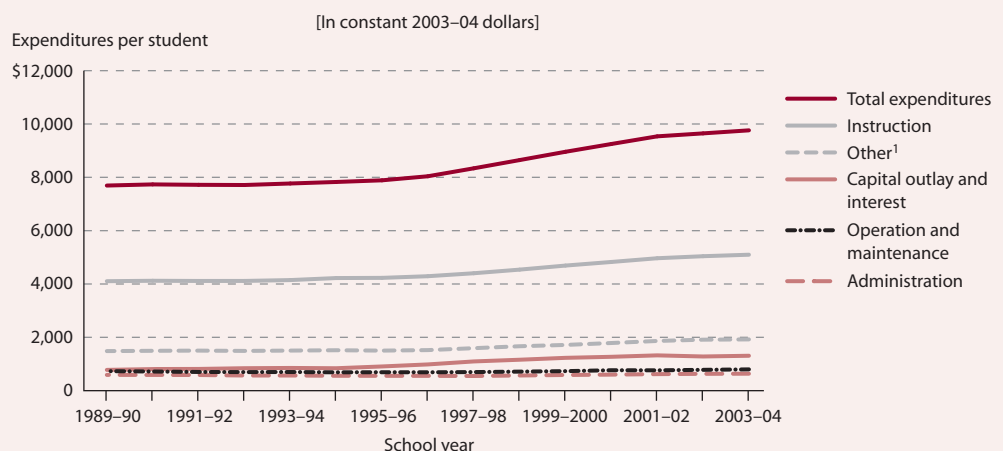
NOTE: Detail may not sum to totals because of rounding. Expenditures have been adjusted for the effects of inflation using the Consumer Price Index (CPI) and are in constant 2003–04 dollars. See supplemental note 11 for information about this index and about classifications of expenditures for elementary and secondary education. See supplemental note 1 for information on regional categorizations.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey," 1989–90 through 2003–04.



FOR MORE INFORMATION:
Supplemental Notes 1, 3, 11
Supplemental Table 38-1

EXPENDITURES BY CATEGORY: Total expenditures per student in fall enrollment in public elementary and secondary schools, by expenditure category: 1989–90 through 2003–04



Expenditures in Public Elementary and Secondary Schools by Expenditure Category

Table 38-1. Total expenditures per student in fall enrollment in public elementary and secondary schools and the percentage distribution of total expenditures of public elementary and secondary schools, by region and expenditure category: Selected years, 1989–90 through 2003–04

Region and expenditure category	Total expenditures per pupil [in constant 2003–04 dollars]				Percentage distribution			
	1989–90	1994–95	1999–2000	2003–04	1989–90	1994–95	1999–2000	2003–04
United States								
Total expenditures	\$7,692	\$7,826	\$8,958	\$9,762	100.0	100.0	100.0	100.0
Instruction	4,105	4,223	4,691	5,098	53.4	54.0	52.4	52.2
Administration	591	558	588	636	7.7	7.1	6.6	6.5
Operation and maintenance	732	688	732	798	9.5	8.8	8.2	8.2
Capital outlay and interest	779	841	1,231	1,309	10.1	10.7	13.7	13.4
Other ¹	1,484	1,516	1,715	1,922	19.3	19.4	19.1	19.7
Northeast								
Total expenditures	10,368	10,578	11,459	13,245	100.0	100.0	100.0	100.0
Instruction	6,005	6,212	6,529	7,494	57.9	58.7	57.0	56.6
Administration	840	697	717	829	8.1	6.6	6.3	6.3
Operation and maintenance	1,005	933	949	1,087	9.7	8.8	8.3	8.2
Capital outlay and interest	598	826	1,131	1,312	5.8	7.8	9.9	9.9
Other ¹	1,919	1,911	2,133	2,523	18.5	18.1	18.6	19.0
Midwest								
Total expenditures	7,552	8,039	9,338	10,143	100.0	100.0	100.0	100.0
Instruction	3,981	4,231	4,731	5,118	52.7	52.6	50.7	50.5
Administration	568	582	663	724	7.5	7.2	7.1	7.1
Operation and maintenance	737	697	766	826	9.8	8.7	8.2	8.1
Capital outlay and interest	759	853	1,324	1,413	10.1	10.6	14.2	13.9
Other ¹	1,507	1,676	1,854	2,062	20.0	20.8	19.8	20.3
South								
Total expenditures	6,749	6,909	8,067	8,445	100.0	100.0	100.0	100.0
Instruction	3,502	3,635	4,123	4,406	51.9	52.6	51.1	52.2
Administration	513	508	520	540	7.6	7.4	6.4	6.4
Operation and maintenance	595	605	651	697	8.8	8.8	8.1	8.3
Capital outlay and interest	847	837	1,228	1,140	12.6	12.1	15.2	13.5
Other ¹	1,291	1,324	1,544	1,662	19.1	19.2	19.1	19.7
West								
Total expenditures	7,227	6,933	8,095	8,937	100.0	100.0	100.0	100.0
Instruction	3,693	3,610	4,157	4,429	51.1	52.1	51.3	49.6
Administration	543	504	525	564	7.5	7.3	6.5	6.3
Operation and maintenance	732	622	660	718	10.1	9.0	8.2	8.0
Capital outlay and interest	836	847	1,221	1,467	11.6	12.2	15.1	16.4
Other ¹	1,424	1,351	1,533	1,759	19.7	19.5	18.9	19.7

¹ Other expenditures include funds for student support, other instructional staff, other student transportation, other support services, food services, and enterprise operations, all of which are components of current expenditures. Also included in other expenditures are funds for adult education, community colleges, private school programs funded by local and state education agencies, and community services.

NOTE: Detail may not sum to totals because of rounding. Estimates are revised from previous publications. Expenditures are in constant 2003–04 dollars, adjusted using the Consumer Price Index (CPI). See *supplemental note 17* for information about this index and about classifications of expenditures for elementary and secondary education. See *supplemental note 1* for information on regional categorizations. See *supplemental note 3* for more information about the Common Core of Data (CCD).

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey," 1989–90 through 2003–04.